



# Instructions for Form C-8030, Notice of No SBT Return Required

**Purpose:** To notify Treasury that your tax situation does not require you to file Form C-8000, *SBT Annual Return*. This notice does not constitute a return, and does not affect the statutory limitation period for refunds or assessments.

If you are registered for SBT and your apportioned or allocated gross receipts are less than \$350,000, you may file this form to notify Treasury that you do not need to file an annual return. ***If you expect this situation to continue***, check box 6 and we will make your SBT account inactive. You will not receive future forms and instruction mailings. You will not need to file any future SBT forms unless your apportioned or allocated gross receipts become \$350,000 or more.

If you are a member of an affiliated group, a controlled group of corporations or an entity under common control, the group must sum its members' apportioned or allocated gross receipts on Form C-8010AGR, *SBT Adjusted Gross Receipts for Control Groups*, line 5, to determine if members of the group need to file. Do not include members whose apportioned or allocated gross receipts are less than \$100,000; these members are not required to file an SBT return and can discontinue their accounts by contacting Treasury's Registration Section at (517) 636-4660. Attach Form C-8010AGR if applicable.

**Note:** You must file a complete annual return, Form C-8000 or Form C-8044, instead of this form if any of the following conditions exist.

- Your apportioned or allocated gross receipts are \$350,000 or more.
- You are due a refund (see below).
- You are reporting a business loss or an Investment Tax Credit (ITC).
- You are using a business loss carry forward from preceding year(s).

**Refunds.** If you need to claim a refund of payments made, you may file Form C-8044, *Single Business Tax Simplified Return*, even if you don't meet the qualifying criteria listed for that form. If you are apportioning gross receipts, reporting a business loss or using a business loss carry forward, file Form C-8000, *Single Business Tax Annual Return*, to claim your refund.

## Line-By-Line Instructions

*Lines not listed are explained on the form.*

**Line 1, Taxable Year.** If you operate on a fiscal year, enter the beginning and ending dates, month and year, of your annual accounting period. For periods less than 12 months, enter the beginning and ending dates that

correspond to the taxable period you reported to the IRS.

**Line 3, Account Number.** Use your federal employer identification number (FEIN) or the Michigan Treasury (TR) number assigned. Be sure the same account number is used on all attached forms.

**Line 4, Gross Receipts.** Use the checklist on page 11 of the SBT instruction booklet as a guide to be sure you have totaled your receipts correctly. Use the worksheet on page 16 of the booklet to determine your gross receipts.

If your tax year is less than 12 months, you must annualize your gross receipts to see if you are eligible to file this form. To annualize, multiply your gross receipts by 12 and divide by the number of months in which you had business activity. Enter this amount on line 4 and write **annualized** above it. See page 6 of the SBT booklet for full annualizing instructions.

**Line 5, Business Income.** Use the worksheet on page 16 of the SBT booklet to determine your business income.

**Line 6.** Check this box if your apportioned or allocated gross receipts are less than \$350,000 and you expect this situation to continue, or if you have discontinued. If you check this box, your SBT account will become inactive and you will not receive future forms and instruction mailings. If, during the course of doing business, your apportioned or allocated gross receipts become \$350,000 or more, you must contact Treasury's Registration Section at (517) 636-4660 and begin filing returns.

**Reminder:** You must sign and date this form. If someone else has prepared this C-8030 they must also sign and date it.

**Mail this form and all applicable schedules to:**

**Michigan Department of Treasury  
P.O. Box 30059  
Lansing, MI 48909**